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TOWN OF LUNENBURG BOARD OF ASSESSORS P.O. BOX 135 LUNENBURG, MA. 01462

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JUL 18 2012

Minutes from the Board of Assessors meeting held: April 3, 2012

LUNENBURG TOWN

CLERK OFFICE

The meeting opened at 6:00 pm. Present: Chairman, Chris Comeau, Board Members, Matthew Papini, Sr., Louis Franco, Harald Scheid, Regional Assessor and Louise Paquette, Administrative Assistant.

Board reviewed and approved minutes, current expense vouchers, abatements, warrants, commitments, & payroll.

Jane Rose (DEP), Alexander Turner and Mr. Turner (husband of Alexander) appeared before the Board representing The Lancaster Land Trust, Inc., (property address: 0 Rear Kaleva Road- Map 49, Parcel 2) to speak on their abatement application and the possibility of receiving a charitable exemption. They explained to the Board that the Lancaster Land Trust is not a governmental agency, but a private nonprofit corporation chartered by the Commonwealth. They reported that they are a group of citizens concerned with preserving the town's scenic vistas and open space for outdoor recreation and wildlife habitat, while protecting the rural character. They explained that the Trusts holds conservation restrictions and are open and accessible to the public for passive recreation. They shared with the Board a pamphlet entitled: "Lancaster Land Trust /Our Mission" and also gave the Board handout which they offer to the public entitled, "Geology Field Trip to Turner Pond Conservation Land". Chris reminded them and the Board that the Lancaster Land Trust property is already being recognized and granted a tax relief as a Chapter 61 B / Recreational Land. General discussion continued of what determines "Land Trusts" as charitable organizations. Harald stated that he services many communities and among these communities, approx. three quarters do recognized these "trusts" as charitable organizations. Harald continued to say that the property must have a conservation restriction and be recorded as such. The Board concurred that proof of this conservation restriction is necessary before they make a decision on the abatement. They agreed to table the abatement application until receipt of the documentation. Louise will send a letter to the applicant reminding them of this and will also inform them of the Boards' request for an extension before acting on the application. It was brought to the attention to the applicant that a State tax Form ABC application was not received in this office, which should have been filed by March 1st for a FY13 tax exemption. Chris reminded them that if an organization does not file timely along with the complete return, it is not exempt from taxation for the vear.

Harald presented 5 State Tax Form ABC applications (8 properties) received timely (prior to March 1st). The Board reviewed and voted unanimously in favor of granting 4 exemptions on the following properties:

- 1. 10 School St. / Map 71- Parcel 77
- 2. 194 Electric Ave. / Map 77 Parcel 78
- 3. 308 West St. / Map 78 Parcel 18
- 4. 439 Main St. / Map 60 Parcel 7 (Granted at 50%)

Board <u>denied</u> the following property exemptions:

- 1. 194 Electric Ave. Map 77 Parcel 14
- 2. 101 Pleasant St. / Map 95 Parcel 3
- 3. 67 West St. Terrace Map 96 Parcel 19 (Chris reported that this property has been vacated)

A new application for exemption was received on 3/01/2012 for the property located at 463 West Townsend Road - Map 8 - Parcel 1. Application submitted by Lessee, not owner. The Board will review

and vote upon this application at the next meeting. Harald suggested that notifications to the applicants be mailed once the Board has completed reviewing and voting on all the applications.

At 7:40 pm, Yvon Boucher of 362 Burrage St. appeared before the Board of Assessors as follow-up on his application regarding his abatement. David had prepared a list of comparisons and Harald and the Board explained the process which is utilized in the assessments of properties. After reviewing this information and receiving a full explanation, he stated that he was satisfied with the report and the findings on his property values.

Board reviewed and denied the following RE abatement applications:

- 362 Burrage St.
- 342 Burrage St.
- 548 Northfield Rd.
- 460 Howard St. (Filed untimely)
- 390 Howard St. (Filed untimely)

Louise reported on the overlay funds for FY12. Presently, 156 Statutory Exemptions were granted totally \$92,568.27; 16 Real Estate Abatements totally \$9,721.02; 17 Personal Property Abatements totally \$1,067.36 and 13 Tax Work-Off Program totally \$8,766.00. Totals to date are \$112,122.65. Louise stated last year at this time, abatements totaled approximately \$119,987.37.

Louise reminded the Board that the Town Meeting will be held May 5<sup>th</sup> and the election to be held on May 19<sup>th</sup>. Chris reported that he will be running for election again; he received the Caucus Nomination.

Harald reported that David is working on new construction values to prepare for the Supplemental Billing for FY12. He explained that the Commonwealth of MA requires the Board of Assessors to tax new structures at full valuation upon issuance of a Certificate of Occupancy. He explained that properties undergoing significant improvements in which the resulting value increases by 50 percent or more are also subject to immediate taxation upon completion. The taxpayers will be receiving notification explaining the original building valuation and the revised valuation. The notification will also indicate the added valuation, the tax rate, the added tax, the occupancy issue date, the days of occupancy, and the prorated supplemental tax due. Louise reported that these letters will be mailed within the next few days.

Louise spoke regarding the preliminary billing calendar. Harald stated the billing file will be completed in May and Louise has projected the date of June 14<sup>th</sup> to have the process completed in Munis and sent to the Collectors Office for review. Louise will contact the Accountant to make sure all the charges and codes for FY13 are in place.

Harald gave an update regarding the Personal Property project. He stated that his company is creating various templates in order to provide an inventory checklist specific to the taxpayers business. He also informed to the Board that before he can begin the Personal Property Assessments, (mandated by the State) the Town will need to solicit price quotes from qualified firms. He will get in touch with the Town Manager regarding the process. In the meantime, he proposes to prepare a bid for the project which he will have available at the next meeting.

Board voted to meet on Tuesday, May 1st at 6 pm.

Meeting adjourned 8:10 pm.

Respectfully Submitted,

Laurie Paquette
Louise Paquette
Administrative Assistant

To the Board of Assessors

### **ORGANIZATION**

Worcester Community Foundation, and the the USDA Forest Legacy Program, Greater wealth. The Trust has received grants from The Lancaster Land Trust is not a govern-Massachusetts Cultural Council via the corporation chartered by the Commonmental agency, but a private nonprofit Lancaster Cultural Council

individuals are tax deductible under IRS All gifts from corporations and private Code 501(c)(3). You can reach us at

Lancaster, MA 01523-0626 Lancaster Land Trust Tel. (978) 368-7747 PO Box 626

#### **AFFILIATIONS**

The Trust is a member of the Massachusetts Alliance, an association of land trusts organ-Land Trust Coalition and of the Land Trust zed across America.

protect larger parcels of land and to sponsor The Trust cooperates with The Trustees of National Wildlife Refuge, the Nashua River Watershed Association, and other regional Reservations, the Friends of the Oxbow and trusts and environmental groups to outdoor education programs.

## CONSERVATION AREAS

Conservation Commission or follow the cart Ballard Hill where the power lines cross the 33,4-acre parcel has frontage on Rte 117 on frust's land. Both paths lead to the North Ballard Hill Conservation Area—This about 600 acres of protected open space. Branch of the Nashua River, across from road. Parking is to the left of 2273 Main sower lines down to land owned by the goad left of the power lines through the Street, Hikers can either walk under the

the Turner Pond/Turner Heights subdivision. subdivisions. Turner Pond is a glacial kettlele-sac off Kaleva Road. A woods road runs 38-acre parcel was donated to the Trust by Parking is at the end of the Brian Road cul-Furner Pond Conservation Area—This hrough the property to connect the two nole with a spruce bog at its north end:



mountain biking (but no motorized vehicles) both are open daily from sunrise to sunset. are encouraged on both Trust properties; hunting, fishing, cross country skiing and Public Access Regulations-Hiking,

### TRUST PROGRAMS

Nashua River Cleanup Day. The Trust also sponsors the town's annual spring Cleanup outdoor educational activities and regularly Weekend and Candidates Night each April. term protection, the Lancaster Land Trust works with public and private schools on Besides buying and holding land for longn late summer, the Trust organizes the eads instructed nature walks.

# TAX BENEFITS OF OPEN SPACE

conservation land enhances the value and tax road maintenance and snow removal, for fire construction and staffing. And, according to he National Association of Home Builders, and police protection, and for public school Land in open space protection benefits taxpayers by curbing the town's expenses for assessment of surrounding houses by 20%.



Lancaster Land Trust

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re is my check fo June. I understa stees meetings s y held in Septemb	ervation. He through next scheduled Tr tees generall	open space consister, MA 01523 illes me to attend sittend sittend sittend sittend sittend on Trus	626, Lancs or more ent leeting for t	yoa Oq İsun bi that a gift of \$10 o Annual Member M	the Lancaster Lar x deductible and sandidate, in the A	ny gift is ta my gift is ta ate, or be a c
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Lancaster Land Trust
PO Box 626
Lancaster, MA 01523-0626

restrictions, are open and accessible to the public for passive recreation.

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character of the town.

Through purchases and conservation restrictions, the Trust works with the town and with individual landowners to protect strategic parcels of land identified in the current Lancaster Open Space and Recreation Plan.

Parcels owned by the Lancaster Land Trust, as well as private land on which the Trust holds conservation

Lancaster Land Trust
OUR MISSION

Lancaster Land Trust

citizens concerned with preserving the

incorporated in 1997 by a group of

The Lancaster Land Trust was

town's scenic vistas and open space

for outdoor recreation and wildlife